USSGL Account				Implementation To Be Determined				
	OGGGE AGGGGIR			Au	justed Trial Ba			TO BE DETERMINED
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Fund Balance With Treasury	D						
1110	Undeposited Collections	D	N				Υ	
1120	Imprest Funds	D	N					
1130	Funds Held by the Public	D	N					
	Other Cash	D	N					
1195	Other Monetary Assets	D	N					
1200	Foreign Currency	D	N					
1310	Accounts Receivable	D	Y	Υ			Υ	Υ
	Allowance for Loss on Accounts							
1319	Receivable	С	Υ	Υ			Υ	Υ
	Employment Benefit Contributions							
1320	Receivable	D	Υ	Υ				Υ
1325	Taxes Receivable	D	N				Υ	
	Allowance for Loss on Taxes							
1329	Receivable	С	N				Υ	
	Receivable for Transfers of Currently							
1330	Invested Balances	D	F	Y				Υ
1335	Expenditure Transfers Receivable	D	F	Υ				Υ
	Interest Receivable	D	Υ	Υ			Υ	Υ
	Allowance for Loss on Interest							
1349	Receivable	С	Υ	Υ			Υ	Υ
	Loans Receivable	D	Y	Υ				Y
	Allowance for Loss on Loans							
1359	Receivable	С	Y	Υ				Υ
	Penalties, Fines, and Administrative							
1360	Fees Receivable	D	Y	Υ			Υ	Υ
	Allowance for Loss on Penalties,		-				-	
	Fines, and Administrative Fees							
1369	Receivable	С	Y	Υ			Υ	Υ
	Allowance for Subsidy	C	N					•
	Advances to Others	D	Y	Υ				Υ
	Prepayments	D	Y	Y				Y
1 100	Operating Materials and Supplies Held		•					•
1511	for Use	D	N					
	Operating Materials and Supplies Held							
1512	in Reserve for Future Use	D	N					
1012	Operating Materials and Supplies-							
1513	Excess, Obsolete, and Unserviceable	D	N					
1313	Operating Materials and Supplies Held							
1514	for Repair	D	N					
1317	Operating Materials and Supplies -							
1510	Allowance	С	N					
	Inventory Purchased for Resale	D	N					
1021	Inventory Held in Reserve for Future							
1522	· · · · · · · · · · · · · · · · · · ·	D	N					
	Inventory Held for Repair	D	N					
1023	Inventory - Excess, Obsolete, and							
1524	Unserviceable	D	N					
	Inventory - Raw Materials	D	N N					
	Inventory - Work-in-Process	D	N N					
	Inventory - Finished Goods	D	N N					
1520	Inventory - Allowance	C	N N					
	Seized Monetary Instruments	D	N N					
	Seized Cash Deposited	D	N					
1541	Forfeited Property Held for Sale	D	N					
1540	Forfeited Property Held for Donation or	_	N.					
1542		D	N					
	Forfeited Property - Allowance	С	N					
	Foreclosed Property	D	N					
1559	Foreclosed Property - Allowance	С	N					

Sup 1561 Prog 1569 Com 1571 Stoc 1572 Stoc 1591 Othe 1599 Othe Sec 1610 Pub Disc Issu 1611 Deb Prer Issu 1612 Deb Amo on L 1613 the I 1618 Mari Inve the I 1620 Sec 1621 Bure 1622 Bure	ommodities - Allowance cockpile Materials Held in Reserve cockpile Materials Held for Sale ther Related Property ther Related Property - Allowance vestments in U.S. Treasury courities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public the Public Debt sued by the Bureau of the Public the Public Debt sued by the Bureau of the Public the Public Debt sued by the Bureau of the Public the Debt Descount and Premium U.S. Treasury Securities Issued by the Bureau of the Public Debt	Normal Bal. Ind. D C D D C D C C	Federal/ NonFederal N N N N N N F	Trading Partner Y	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
Com Sup 1561 Prog 1569 Com 1571 Stoc 1572 Stoc 1599 Othe 1599 Othe 1610 Pub Disc Issu 1611 Deb Amo on U 1613 the I 1618 Mari 1620 Sec 1621 Bure 1622 Bure 1622 Bure 1622 Bure 1623 Sure 1624 Prer 1625 Bure 1626 Prer 1627 Bure 1628 Prer 1629 Prer 1620 Prer 1621 Bure 1622 Bure 1623 Bure 1624 Bure 1625 Bure 1626 Prer 1627 Bure 1628 Bure 1629 Prer 1620 Bure 1621 Bure 1622 Bure 1623 Bure 1624 Bure 1625 Bure 1626 Bure 1627 Bure 1628 Bure 1629 Bure 1620 Bure 1620 Bure 1621 Bure 1622 Bure 1623 Bure 1624 Bure 1625 Bure 1626 Bure 1627 Bure 1628 Bure 1629 Bure 1620 Bure 1621 Bure 1622 Bure 1623 Bure 1624 Bure 1625 Bure 1626 Bure 1627 Bure 1628 Bure 1629 Bure 1620 Bure 1620 Bure 1621 Bure 1622 Bure 1622 Bure 1623 Bure 1624 Bure 1625 Bure 1626 Bure 1627 Bure 1628 Bure 1629 Bure 1620 Bure 1620 Bure 1621 Bure 1622 Bure 1623 Bure 1624 Bure 1625 Bure 1626 Bure 1627 Bure 1628 Bure 1629 Bure 1620 Bure	ommodities Held Under Price apport and Stabilization Support ograms ommodities - Allowance ockpile Materials Held in Reserve ockpile Materials Held for Sale ther Related Property ther Related Property - Allowance vestments in U.S. Treasury occurities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public the Bureau of Discount and Premium U.S. Treasury Securities Issued by the Bureau of the Public Debt the Bureau of the Public Debt	D C D D C C	NonFederal N N N N N N F	Partner	-	-		Main Code
Sup 1561 Prog 1569 Com 1571 Stoc 1572 Stoc 1591 Othe 1599 Othe Sec 1610 Pub Disc Issu 1611 Deb Prer Issu 1612 Deb Amo on L 1613 the I 1618 Mari Inve the I 1620 Sec 1621 Bure 1622 Bure	pport and Stabilization Support orgrams commodities - Allowance cockpile Materials Held in Reserve cockpile Materials Held for Sale ther Related Property ther Related Property - Allowance restments in U.S. Treasury courities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public the Bureau of the Public the Bureau of the Public the Bureau of Discount and Premium U.S. Treasury Securities Issued by the Bureau of the Public Debt the Bureau of the Public Debt the Bureau of the Public Debt	C D D C C	N N N N					V
1561 Programmer 1569 Com 1571 Stood 1572 Stood 1579 Other 1599 Oth	ograms commodities - Allowance cockpile Materials Held in Reserve cockpile Materials Held for Sale ther Related Property ther Related Property - Allowance restments in U.S. Treasury courities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public therefore by the Bureau of the Public Debt	C D D C C	N N N N					V
1569 Com 1571 Stoc 1572 Stoc 1591 Othe 1599 Othe 1599 Othe 1610 Pub 1611 Deb 1612 Deb 1612 Deb 1613 the I 1618 Mari 1620 Seco 1621 Bure 1622 Bure	ommodities - Allowance cockpile Materials Held in Reserve cockpile Materials Held for Sale ther Related Property ther Related Property - Allowance vestments in U.S. Treasury courities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public the Public Debt sued by the Bureau of the Public the Public Debt sued by the Bureau of the Public the Public Debt sued by the Bureau of the Public the Debt Descount and Premium U.S. Treasury Securities Issued by the Bureau of the Public Debt	C D D C C	N N N N					V
1571 Stool 1572 Stool 1572 Stool 1591 Othe 1599 Othe Section 1610 Pub Discounts 1611 Deb Prer Issu 1612 Deb Amo on U 1613 the I 1618 Mari Inve the I 1620 Section 1621 Bure 1622 Bure	cockpile Materials Held in Reserve cockpile Materials Held for Sale ther Related Property ther Related Property - Allowance restments in U.S. Treasury courities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public abbt the Bureau of Discount and Premium the Bureau of the Public Debt	D D C C	N N N N					V
1572 Stool 1591 Othe 1599 Othe 1599 Othe Sec: 1610 Pub Disc Issu 1611 Deb Prer Issu 1612 Deb Amo on L 1613 the I 1618 Mari Inve the I 1620 Sec: 1621 Bure 1622 Bure	cockpile Materials Held for Sale ther Related Property ther Related Property - Allowance vestments in U.S. Treasury curities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public tenium on U.S. Treasury Securities sued by the Bureau of the Public the bot sued by the Bureau of the Public the bot sued by the Bureau of the Public the bot sued by the Bureau of the Public the bot sued by the Bureau of the Public the bot sued by the Bureau of the Public Bureau of the Public Debt	D D C	N N N					V
1591 Other 1599 Other 1599 Other 1610 Pub Disco Issu 1611 Deb Prer Issu 1612 Deb Amo on L 1613 the I 1618 Mari Inve the I 1620 Seco 1621 Bure 1622 Bure	ther Related Property ther Related Property - Allowance vestments in U.S. Treasury curities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public abbt emium on U.S. Treasury Securities sued by the Bureau of the Public abbt emium of U.S. Treasury Securities sued by the Bureau of the Public abbt nortization of Discount and Premium U.S. Treasury Securities Issued by a Bureau of the Public Debt	D C	N N					V
1599 Other Section Premium Investment Invest	ther Related Property - Allowance vestments in U.S. Treasury securities Issued by the Bureau of the ablic Debt secount on U.S. Treasury Securities used by the Bureau of the Public bet semium on U.S. Treasury Securities used by the Bureau of the Public used by the Bureau of the Public used by the Bureau of the Public upon trization of Discount and Premium U.S. Treasury Securities Issued by a Bureau of the Public Debt	C D C	N F					V
Inverse Section Pub Disconsisted Inverse Section Pub Prer Issu 1612 Deb Amount Inverse	restments in U.S. Treasury recurities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities sued by the Bureau of the Public bet remium on U.S. Treasury Securities sued by the Bureau of the Public bet anortization of Discount and Premium U.S. Treasury Securities Issued by the Bureau of the Public Debt	D C	F					V
Sector Pub Institute the Insti	curities Issued by the Bureau of the ablic Debt scount on U.S. Treasury Securities used by the Bureau of the Public emium on U.S. Treasury Securities used by the Bureau of the Public used by the Bureau of the Public used by the Bureau of the Public unortization of Discount and Premium U.S. Treasury Securities Issued by Bureau of the Public Debt	С						V
Issu 1611 Deb Prer Issu 1612 Deb Amo on L 1613 the I 1618 Mari Inve the I 1620 Seco 1621 Bure Prer 1622 Bure	sued by the Bureau of the Public bbt emium on U.S. Treasury Securities sued by the Bureau of the Public bbt enortization of Discount and Premium U.S. Treasury Securities Issued by Bureau of the Public Debt		F	Y				Υ
1611 Deb Prer Issu 1612 Deb Amo on L 1613 the I 1618 Mari Inve the I 1620 Secon 1621 Bure 1622 Bure	emium on U.S. Treasury Securities used by the Bureau of the Public bbt nortization of Discount and Premium U.S. Treasury Securities Issued by Bureau of the Public Debt		F	Y				
Prer Issu 1612 Deb Amo on L 1613 the I 1618 Mari Inve the I 1620 Secon 1621 Bure Prer 1622 Bure	emium on U.S. Treasury Securities used by the Bureau of the Public bbt nortization of Discount and Premium U.S. Treasury Securities Issued by Bureau of the Public Debt		F	Y				
Amo on U 1613 the I 1618 Mari Inve the I 1620 Seco 1621 Bure Prer 1622 Bure	nortization of Discount and Premium U.S. Treasury Securities Issued by	D						Υ
Amo on U 1613 the I 1618 Mari Inve the I 1620 Second Discond Bure Prer 1622 Bure	nortization of Discount and Premium U.S. Treasury Securities Issued by Bureau of the Public Debt	D						
Amo on L 1613 the I 1618 Mari Inve the I 1620 Seco Disc 1621 Bure Prer 1622 Bure	nortization of Discount and Premium U.S. Treasury Securities Issued by Bureau of the Public Debt	D						
on U 1613 the I 1618 Mari Inve the I 1620 Sec Disc 1621 Bure Prer 1622 Bure	U.S. Treasury Securities Issued by Bureau of the Public Debt		F	Υ				Y
1618 Mari Inve the I 1620 Secon Disc 1621 Bure Prer 1622 Bure								
Inverthe I 1620 Sector Discord 1621 Bure Prer 1622 Bure	1 4 4 12 4 4 4 4	D	F	Y				Υ
the I 1620 Sec Disc 1621 Bure Prer 1622 Bure	arket Adjustment - Investments	D	Υ	Υ				Y
Disc 1621 Bure Prer 1622 Bure	vestments in Securities Other Than e Bureau of the Public Debt							
1621 Bure Prer 1622 Bure		D	Y	Y				Y
Prer 1622 Bure	scount on Securities Other Than the	_						
1622 Bure	reau of the Public Debt Securities	С	Y	Y				Y
Δmr	emium on Securities Other Than the ireau of the Public Debt Securities	D	Y	Y				Y
	nortization of Premium and Discount							
1623 of th	Securities Other Than the Bureau the Public Debt Securities	D	Y	Υ				Υ
	vestments in U.S. Treasury Zero							
	oupon Bonds Issued by the Bureau the Public Debt		_	Y				Y
	scount on U.S. Treasury Zero	D	F	Ť				Ť
	oupon Bonds Issued by the Bureau							
	the Public Debt	С	F	Υ				Υ
	nortization of Discount on U.S.			'				1
	easury Zero Coupon Bonds Issued							
	the Bureau of the Public Debt	D	F	Y				Y
	arket Adjustment - Investments in			<u> </u>				'
	S. Treasury Zero Coupon Bonds	D	F	Υ				Υ
	ontra Market Adjustment -	_		<u> </u>				
	vestments in U.S. Treasury Zero							
	oupon Bonds	С	F	Υ				Υ
	her Investments	D	Υ	Υ				Υ
	nd and Land Rights	D	N					
	provements to Land	D	N					
	cumulated Depreciation on			_				
	provements to Land	С	N					
	onstruction-in-Progress	D	N					
	ildings, Improvements, and							
1730 Ren		D	N					
	cumulated Depreciation on							
	ildings, Improvements, and							
1739 Ren 1740 Othe		C D	N N					l

USSGL Account				Implementation To Be Determined				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Accumulated Depreciation on Other							
	Structures and Facilities	С	N					
	Equipment Accumulated Depreciation on	D	N					
	Equipment	С	N					
	Assets Under Capital Lease	D	N					
	Accumulated Depreciation on Assets							
	Under Capital Lease	С	N					
1820	Leasehold Improvement	D	N					
	Accumulated Amortization on							
	Leasehold Improvements	С	N					
	Internal-Use Software	D	N					
	Internal-Use Software in Development	D	N					
	Accumulated Amortization on Internal-	_	NI					
	Use Software	С	N					
	Other Natural Resources Allowance for Depletion	D C	N N					
	Other General Property, Plant, and	U	IN					
	Equipment	D	N					
	Accumulated Depreciation on Other	U	14					
	General Property, Plant, and							
	Equipment	С	N					
	Receivable from Appropriations	D	F	Y			Υ	Υ
	Other Assets	D	Y	Y			<u>-</u>	Y
	Accounts Payable	С	Y	Υ			Υ	Υ
	Disbursements in Transit	С	Y	Y				Y
2130	Contract Holdbacks	С	Y	Y				Υ
2140	Accrued Interest Payable	С	Y	Y				Y
	Payable for Transfers of Currently							
	Invested Balances	С	F	Y				Υ
	Expenditure Transfers Payable	С	F	Y				Y
	Entitlement Benefits Due and Payable	С	N					
	Subsidy Payable to the Financing		_	.,				.,
	Account	С	F	Y				Y
	Contra Liability for Subsidy Payable to the Financing Account	_	_	V				Y
	Loan Guarantee Liability	D C	F N	Y				Υ
	Other Accrued Liabilities	C	Y	Y				Y
	Accrued Funded Payroll and Leave	C	N	-				'
	Withholdings Payable	C	N					
	Employer Contributions and Payroll							
	Taxes Payable	С	Y	Υ				Y
	Other Post-Employment Benefits Due							
	and Payable	С	Υ	Y				Υ
	Pension Benefits Due and Payable to							
	Beneficiaries	С	N					
	Benefit Premiums Payable to Carriers	С	N					
	Life Insurance Benefits Due and							
	Payable to Beneficiaries	С	N					
	Unfunded Leave	С	N					
2225	Unfunded FECA Liability	С	F	Υ				Y
2222	Other Unfunded Employment Related	_		V				
	Liability Advance From Others	C	Y	Y				Y
	Deferred Credits	C	Y	Y				Y
	Liability for Deposit Funds, Clearing	U	ī	I				I
	Accounts, and Undeposited Collections	С	Y	Y				Y
<u>_</u>	Principal Payable to the Bureau of the	U		'				'
0540	Public Debt	С	F	Υ				Y

LICCOL A				Implementation				
	USSGL Account				To Be Determined			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
	Principal Payable to the Federal							
2520	Financing Bank	С	F	Y				Υ
	Securities Issued by Federal Agencies							
	Under General and Special Financing							
2530	Authority	С	Y	Υ				Υ
	Discount on Securities Issued by							
	Federal Agencies Under General and							
2531	Special Financing Authority	С	Y	Υ				Y
	Premium on Securities Issued by							
	Federal Agencies Under General and							
2532	Special Financiang Authority	С	Y	Y				Y
	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special							
2533	Financing Authority	D	Y	Υ				Υ
	Participation Certificates	С	Y	Υ				Y
	Other Debt	С	Y	Y				Y
2610	Actuarial Pension Liability	С	N					
2620	Actuarial Health Insurance Liability	С	N					
2630	Actuarial Life Insurance Liability	С	N					
2650	Actuarial FECA Liability	С	N					
2690	Other Actuarial Liabilities	С	N					
	Prior Liens Outstanding on Acquired							
	Collateral	С	N					
2920	Contingent Liabilities	С	N					
2940	Capital Lease Liability	С	Y	Y				Y
	Liability for Subsidy Related to							
2950	Undisbursed Loans	С	F	Υ				Υ
	Accounts Payable From Canceled							
2960	Appropriations	С	Υ	Υ				Υ
2970	Resources Payable to Treasury	С	F	Υ			Y	Υ
	Custodial Liability	С	Y	Υ			S	
	Other Liabilities	С	Y	Υ				
2995	Estimated Cleanup Cost Liability	С	N					
	Unexpended Appropriations -							
3100	Cumulative	С						
	Unexpended Appropriations - Appropriations Received	С						
	Unexpended Appropriations -							
3102	Transfers-In	С	F	Υ				Υ
3103	Unexpended Appropriations - Transfers-Out Unexpended Appropriations -	D	F	Υ				Y
3106	Adjustments	С						
	Unexpended Appropriations - Used	D						
	Unexpended Appropriations - Prior-							
3108	Period Adjustments - Restated	D						
2.55	Unexpended Appropriations - Prior-							
3109	Period Adjustments - Not Restated	D						
	Cumulative Results of Operations	C						
	Revenue from Goods Sold	C	Y	Υ	Х	Y		Y
	Contra Revenue for Goods Sold	D	Y	Y	X	Y		Y
	Revenue from Services Provided	C	Y	Y	X	Y		Y
	Contra Revenue for Services Provided	D	Y	Y	X	Y		Y
	Interest Revenue - Other	C	Y	Y	Y	Y	Υ	Y
	Interest Revenue - Investments	C	Y	Y	X	Y	Ϋ́	Y
2011								
5312	Interest Revenue - Borrowings/Loans	C	Y	Y	X	Y	Y	Y
5312	Interest Revenue - Borrowings/Loans Contra Revenue for Interest Revenue -	С	Y	Y	X	Y	Y	Y

No.	USSGL Account				Implementation To Be Determined				
No.									
Sa18 Investments	No.	USSGL Account Title			_				Treasury Account Main Code
Sa19 Other	5318		D	N		X	Y	Y	
S320 Fees Revenue C Y Y Y Y Y Y Y Y Y	5319		D	Y	Υ	Y	Y	Y	Y
S329 and Administrative Fees	5320		С	Y	Υ	Y	Y	Y	Y
S400 Benefit Program Revenue C Y Y Y Y Y Y Y Y Y	5329		D	Υ	Υ	Y	Y	Y	Υ
Contra Revenue for Benefit Program D	5400	Benefit Program Revenue						-	
S409 Revenue D	0.00								
	5409	Revenue	D	Y	Y	Υ	Y		Y
S509 Guarantee Premium Revenue D N X Y	5500	Revenue	С	N		X	Y		
S600 Resources	5509	Guarantee Premium Revenue	D	N		X	Υ		
Contra Revenue for Donations - Contra Revenue - Nonfinancial			_						
Se09 Financial Resources	5600		С	N		Т			
Donated Revenue - Nonfinancial C	FC00		_	N		-			
Se10 Resources	5609		ט	. N					
Se19 Nonfinancial Resources D	5610	Resources	С	N		Т			
Expended Appropriations	5040		_			_			
Expended Appropriations - Prior- 5708 Period Adjustments - Restated C				N					
5708 Period Adjustments - Restated C Expended Appropriations - Prior-	5700		C						
5709 Period Adjustments - Not Restated C Financing Sources Transferred In S720 Without Reimbursement D F Y Y Y Y Y Y Y Y Y	5708	Period Adjustments - Restated	С						
Financing Sources Transferred In									
5720 Without Reimbursement C F Y Y Y Y Y Y Y Y Y	5709	•	С						
Financing Sources Transferred Out 5730 Without Reimbursement D F Y Y Y Y Y Y Y Y Y	F720	_	0	_					V
Appropriated Earmarked Receipts 5740 Transferred In		Financing Sources Transferred Out							
5740 Transferred In C F Y Appropriated Earmarked Receipts 5745 Transferred Out D F Y Y Expenditure Financing Sources - C F Y Y 5750 Transfers-In C F Y Y Nonexpenditure Financing Sources - C F Y Y 5760 Transfers-Out D F Y Y Nonexpenditure Financing Sources - C F Y Y 5760 Transfers-Out D F Y Y Nonexpenditure Financing Sources - C F Y Y 5780 Imputed Financing Sources - C F Y Y 5790 Other Financing Sources - C F Y Y 5799 Adjustment of Appropriations Used D D T Y Y 5800 Tax Revenue Collected C C Y Y T Y Y	5730		D	F	Υ				Y
5745 Transferred Out	5740	Transferred In	С	F	Υ				Υ
5750 Transfers-In C F Y Y Nonexpenditure Financing Sources - 5755 Transfers-In C F Y Y Expenditure Financing Sources - 5760 Transfers-Out D F Y Y 5760 Transfers-Out D F Y Y Y 5780 Imputed Financing Sources C F Y Y Y 5790 Other Financing Sources C F Y Y Y 5799 Adjustment of Appropriations Used D D Y	5745		D	F	Y				Y
Nonexpenditure Financing Sources -	5750		C	F	V				V
5755 Transfers-In C F Y Y Expenditure Financing Sources - D F Y Y 5760 Transfers-Out D F Y Y 5780 Imputed Financing Sources C F Y Y 5790 Other Financing Sources C F Y Y 5799 Adjustment of Appropriations Used D Sources C F Y 5800 Tax Revenue Collected C Y Y T Y Y 5800 Tax Revenue Accrual Adjustment C Y Y T Y Y Y 5800 Tax Revenue For Taxes D Y Y T Y	3730				ı				ı
5760 Transfers-Out D F Y Y Nonexpenditure Financing Sources D F Y Y 5765 Transfers-Out D F Y Y 5780 Imputed Financing Sources C F Y Y 5790 Other Financing Sources C F Y Y 5799 Adjustment of Appropriations Used D S Y Y T Y Y 5800 Tax Revenue Collected C Y Y T Y Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y Y 5809 Contra Revenue for Taxes D Y Y T Y Y Y 5890 Tax Revenue Refunds D Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	5755	Transfers-In	С	F	Υ				Υ
5765 Transfers-Out D F Y Y 5780 Imputed Financing Sources C F Y Y 5790 Other Financing Sources C F Y Y 5799 Adjustment of Appropriations Used D Y Y T Y Y 5800 Tax Revenue Collected C Y Y T Y Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y Y 5809 Contra Revenue for Taxes D Y Y T Y Y Y 5890 Tax Revenue Refunds D Y	5760	Transfers-Out	D	F	Υ				Y
5780 Imputed Financing Sources C F Y Y 5790 Other Financing Sources C F Y Y 5799 Adjustment of Appropriations Used D S Y Y T Y Y 5800 Tax Revenue Collected C Y Y T Y Y Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y		Nonexpenditure Financing Sources -							
5790 Other Financing Sources C F Y 5799 Adjustment of Appropriations Used D Standard S									
5799 Adjustment of Appropriations Used D 5800 Tax Revenue Collected C Y Y T Y Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y Y 5809 Contra Revenue for Taxes D Y Y T Y Y Y 5890 Tax Revenue Refunds D Y Y T Y <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
5800 Tax Revenue Collected C Y Y T Y Y 5801 Tax Revenue Accrual Adjustment C Y Y T Y Y 5809 Contra Revenue for Taxes D Y Y T Y Y 5890 Tax Revenue Refunds D Y Y T Y Y 5900 Other Revenue C Y Y Y Y Y Y 5909 Contra Revenue for Other Revenue D Y				F	Y				Y
5801 Tax Revenue Accrual Adjustment C Y Y T Y					V			V	V
5809 Contra Revenue for Taxes D Y Y T Y Y 5890 Tax Revenue Refunds D Y Y T Y Y Y 5900 Other Revenue C Y <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
5890 Tax Revenue Refunds D Y Y T Y									
5900 Other Revenue C Y									
5909 Contra Revenue for Other Revenue D Y							Y		
5990 Collections for Others D Y Y Y Y Y Y S Y 5991 Accrued Collections for Others D Y Y Y Y Y S Y 6100 Operating Expenses/Program Cost D Y Y Y Y Y									
5991 Accrued Collections for Others D Y Y Y Y Y 6100 Operating Expenses/Program Cost D Y Y Y Y									
6100 Operating Expenses/Program Cost D Y Y Y Y									
		Operating Expenses/Program Cost				-			
6190 for Others C Y Y Y Y Y	6190		С	Υ	Y		Υ		Y
6199 Adjustment to Subsidy Expense C N Y									<u>'</u>

				Implementation To Be Determined						
USSGL Account				Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code		
	Interest Expenses on Borrowing from									
	the Bureau of the Public Debt and /or									
6310	the Federal Financing Bank	D	F	Υ		Υ		Y		
6320	Interest Expenses on Securities	D	Υ	Υ		Υ		Y		
6330	Other Interest Expenses	D	Υ	Υ		Y	Υ	Y		
6400	Benefit Expense	D	Υ	Υ		Y		Y		
6500	Cost of Goods Sold	D	N			Y				
6600	Applied Overhead	С	N			Y				
6610	Cost Capitalization Offset	С	N			Y				
	Depreciation, Amortization, and									
6710	Depletion	D	N			Y				
	Bad Debt Expense	D	Y	Υ		Y		Υ		
	Imputed Costs	D	F	Υ		Y		Y		
	Other Expenses Not Requiring									
6790	Budgetary Resources	D	Υ	Υ		Υ		Y		
	Future Funded Expenses	D	Υ	Υ		Y		Y		
	Employer Contributions to Employee							-		
	Benefit Programs Not Requiring									
	Current-Year Budget Authority									
6850	(Unobligated)	D	F	Y		Υ		Y		
	Nonproduction Costs	D	Y	Y		Y		Y		
7110	Gains on Disposition of Assets - Other	С	N		Y	Y				
	Gains on Disposition of Investments	C	Y	Υ	Y	1		Υ		
	Gains on Disposition of Borrowings	C	F	Y	Y			Y		
	Unrealized Gains	C	Y	Y	Y			Y		
	Other Gains	C	Y	Y	Y	Y		Y		
7 190	Losses on Disposition of Assets -	C	Ť	Ť	Ť	Ť		Y		
7210	Other	D	N		Υ	Υ				
7211	Losses on Disposition of Investments	D	Y	Y	Y			Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Υ			Y		
7280	Unrealized Losses	D	Υ	Y	Υ			Υ		
7290	Other Losses	D	Υ	Y	Υ	Y		Υ		
7300	Extraordinary Items	С	N			Y				
	Prior-Period Adjustments - Not									
7400	Restated	С	Υ	Υ				Υ		
	Prior-Period Adjustments - Restated	C	Y	Y				Y		
	Distribution of Income - Dividend	D	Y	Y	Y	Υ		Y		
	Changes in Actuarial Liability	D	N		-	Y				
	Offset for Purchases of Capitalized		.,							
8801	Assets	С	Y	Υ				Υ		
	Purchases of Capitalized Assets	D	Y	Y				Y		

ADDITIONAL INFORMATION:		
1/ For a description of USSGL ad	count attribute	s, see the "FACTS I USSGL Account Attribute Definitions" in this section.
		FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
		5 for valid attribute values/domains.
3/ A blank space in any attribute	column indicat	es that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that the	correct attribu	te value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Capitalized Acquisition	F	Federal
	N	NonFederal
Custodial/Noncustodial	S	Custodial
Custodiai/Noncustodiai	A	Noncustodial
	A	Noticustodiai
Debit/Credit	С	Credit
20014010011	D	Debit
Exchange/Nonexchange	X	Exchange Revenue
5	Т	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute
Treasury Account Main Code	nnnn	4-digit FAST code required with Federal and Trading Partner attributes

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